

SHEAFFER'S

W. A. SHEAFFER PEN COMPANY

FORT MADISON, IOWA, U. S. A.

NEW YORK

CHICAGO

SAN FRANCISCO

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Dividend
Dope

MEET MR. DIVIDEND..



"DIVIDEND'S the name. Yes, sir! How's business? Fine! Does the eye-level help? You bet—sales went up the minute I put it up. It flags attention and doesn't obstruct vision, either, 'cause it's got a glass back. How many times do I sell a single pen? Very rarely, most pens are sold for gifts, you know, and the set makes a better gift. Unit-of-sale? \$8.50 and up. Display single pens? Never! Always show a customer a pen from a set when the pen is called for. Besides, displaying single pens wouldn't be tying up with the best advertising in the pen business. Feature one line? Yes, sir—Sheaffer's—they've made my unit-of-sale possible and brought me the best display equipment and sales plans. Plans work? I'll say they do! Their 'rule of four' is a knockout. Window displays? Keep one in the window the year 'round . . . brings customers in. Repair service? Surprising how many friends and sales it makes. Fluorescent lights? They save on electricity and my display is better because I keep it lighted. Of course, you've got to keep the case and the goods clean, but you should anyway. Desk sets? A third of my pen volume—feature them the year 'round. Make any money out of pens? Well, they pay my rent and give me some gravy to boot. Better change your way to the Sheaffer way—it's really worthwhile!"

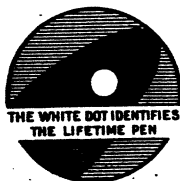
MEET MR. DOPE...



DOPE'S business is rushing—past the door! He thinks he's in the pen business, but he isn't. Hasn't an eye-level—told the salesman it would obstruct vision, yet the top of his pen case is cluttered with low-unit, low-profit goods that hide his high-unit, high-profit pens and take all the romance and glamour from what could be a fine gift display in the same amount of space. Of course, he has all lines—a few of each—no line featured. Shows single pens only—can't sell pencils. Hands out what customers ask for—but customers don't ask! No display in his window on pens or gifts. Just shows in his window what customers would come in and buy anyway. No lights in his case. Thinks he's saving space by putting other goods in his case with his pens. Really has some fine pens in stock but you'd never guess it! Kicks about his investment and his slow sales. Blames the manufacturers for high-pressuring him into carrying pens. "Let the manufacturers advertise, I'll be damned if I will!" He's not keeping store, he's keeping stock!

W. A. SHEAFFER PEN CO.

FORT MADISON, IOWA, U.S.A.

NEW YORK
16 E. 34TH STREETCHICAGO
508 REPUBLIC BLDG.SAN FRANCISCO
ARCADE 6-7 MONADNOCK BLDG.TORONTO
169-173 FLEET ST

October 10, 1941

TO SHEAFFER DEALERS:

In our letter of September 25th, dealing with the new Tax Bill, we should have covered the subject of repairs.

It is our opinion that the tax will apply only to those repairs which require replacement parts which are subject to the tax.

In our opinion:

1. The exemption granted to fountain pens will apply to all repairs thereof, except where the 14-K gold band for desk set fountain pens must be replaced and except where the barrels or caps for "Masterpiece" and "Tuckaway" pens made of 14-K gold must be replaced, or where the barrels or caps are Sterling or other precious metals.
2. The tax should be collected on any mechanical pencil repair which requires the replacement of a gold plated cap or requires the replacement of the clip or tip, except where the replaced clip or tip is of chrome or other non-precious metal. No tax need be collected where the only charge is for repairing or replacing the interior mechanism of a mechanical pencil.
3. The tax should be collected on all repairs of bases for fountain pen desk sets where the repair requires the replacement of any part including socket parts containing precious metals or imitations thereof.

The above three cases reflect our opinion on all repair jobs. It is not practicable to set out in detail our opinion on all taxable and non-taxable repairs. We therefore suggest that by consulting the list attached to our letter of September 25th, you can determine whether a repair job requires the replacement of any part which contains precious metals or imitations thereof, and whether such part comes within the exemption granted to fountain pens. If replacement of a taxable part is required, it is our opinion that you should collect a tax of 10% on the entire amount of your repair bill and that you should treat the entire repair job as a unit and not try to collect the tax simply on the part which is subject to tax. Collect the tax on the entire job for the same reason that the tax is now imposed on the entire article when sold at retail and not just on the part which makes the article taxable.

If you are doubtful as to the soundness of any part of our attorney's opinion which we sent you with our letter of September 25th, or if you are doubtful as to our use of this opinion in compiling the list enclosed with our letter of September 25th, you can, of course, collect the tax on any doubtful item and keep the name of the customer making such purchase and then refund the tax if it is finally determined that such item is not subject to tax.

We also wish to bring to your attention that the eraser used in the FINELINE Working Togs pencils has a gold plated metal ferrule and all sales of such erasers are therefore subject to tax.

BE PREPARED!

SEND YOUR ORDER IN NOW!

Put your stock in shape and enjoy the best Sheaffer Christmas ever! Just check your requirements in the spaces below and on the opposite side. Mail your order today and avoid last minute inability to get delivery. Your Sheaffer representative will receive full credit. Send your order direct to **W. A. SHEAFFER PEN COMPANY, FORT MADISON, IOWA.** (New York office, 16 East 34th Street).

Please ship merchandise listed below and checked on opposite side at prevailing terms, charging our account.

PLEASE DO NOT WRITE HERE

ORDER No. _____

ZONE: _____

SALESMAN: _____

DATE: _____

LIST PRICES SHOWN ARE SUBJECT TO REGULAR TRADE DISCOUNT.

CHECK YOUR ORDER IN SPACES BELOW AND ON OPPOSITE SIDE.

	QUANTITY	RETAIL PRICE	NAME	STYLE	BLACK	BROWN	GREY	GREEN	CARMINE
UNUSUAL GIFT ENSEMBLES		\$16.75	TUCKAWAY * (Pen \$12.00)	VACUUM					
		14.00	SKYBOY * (Pen 10.00)	LEVER					
MILITARY GIFT ENSEMBLES (* Also for Military)		14.00	VALIANT (Pen 10.00)	VACUUM					
		12.75	VIGILANT (Pen 8.75)	VACUUM					
		9.00	DEFENDER (Pen 5.00)	VACUUM					
		6.00	COMMANDANT (Pen 4.00)	VACUUM					
GIFT ENSEMBLES FOR MEN		19.75	CREST (Pen 13.75)	VACUUM					
		15.00	PREMIER (Pen 10.00)	VACUUM					
		14.00	STATESMAN (Pen 10.00)	VACUUM					
		9.00	ADMIRAL (Pen 5.00)	VACUUM					
GIFT ENSEMBLES FOR WOMEN		17.75	LADY CREST (Pen 12.75)	VACUUM					
		12.75	SOVEREIGN (Pen 8.75)	VACUUM					
		12.25	LADY SHEAFFER (Pen 8.75)	VACUUM					
		8.50	MILADY (Pen 5.00)	VACUUM					
POPULAR PRICE GIFTS		5.00	CRAFTSMAN (Pen 3.50)	VACUUM					
		5.00	MISS UNIVERSE (Pen 3.50)	VACUUM					
		3.95	JUNIOR (LONG) (Pen 2.75)	VACUUM					
		3.95	JUNIOR (SHORT) (Pen 2.75)	VACUUM					

ORDER YOUR DESK SETS HERE

Indicate quantity — we will assort for fast selling numbers

ORDER SINGLE PENS HERE**

** See Ensemble List Above

QUANTITY	RETAIL	DESCRIPTION	QUANTITY	RETAIL	DESCRIPTION	QUANTITY	DESCRIPTION	NAME STYLE	PRICE	COLOR
	\$ 7.50	RESERVOIR SET		\$10.00	"M" line — Lifetime pen					
	10.00	" "		12.50	"N" line — Lifetime pen					
	12.50	" "		15.00	"R" line — Lifetime pen					
		" "		20.00	"S" line — Lifetime pen					
	5.00	"F" line — No. 3 pen		25.00	"T" line — Lifetime pen					
	7.50	"G" line — No. 5 pen		30.00 and over						
	7.50	"H" line — No. 3 pen								
	10.00	"K" line — No. 3 pen								

ORDER FINELINE PENCILS, SKRIP ADHESIVES, LEADS AND ERASERS ON OTHER SIDE

ORDER YOUR FINELINE PENCILS HERE

QUANTITY	RETAIL PRICE	NAME OR DESCRIPTION	BLACK	RED	BLUE	BROWN	GREEN
	\$1.00	LE "In Working Togs" — Propel-Repel-Expel					
	1.00	LE "In Working Togs" with white pearl center section — Propel-Repel-Expel					
	1.00	Clicker — push type model					
	1.00	LES — Stainless steel tip, especially for drafting.					
	1.85	KLE — Gold-filled cap, ribbon chasing.					
	2.50	FLE — Gold-filled center section and cap, continuous-line chasing.					
	1.00	LEH — Black Military Sheaffer Fineline Pencil. List \$1.00					
	1.00	IRTE — Red, White and Blue Sheaffer Fineline Pencil, pearl center section. List \$1.00					

WRITE YOUR SKRIP ORDER HERE

Indicate DOZENS wanted in the spaces below. Do not split cases. One size only in each case. Assorted colors in case — 5¢ extra per case. See catalog page No. E-37 for dozen price, weights, and packing.

COLORS	2 - OZ. 15¢	4 - OZ. 25¢	9 1/2 - OZ. 30¢	PINTS 75¢	QTS. \$1.25	GALS. \$4.50	SAFETY SKRIP - 50¢
P. R. BLUE							
W. BLUE							
P. JET BLACK							
W. BLACK							
BLUE - BLACK							
PURPLE			*	**	***		
GREEN			*	**	***		
P. RED			*	**	***		
BROWN							
TOTAL	*—this color 90¢ each		**—this color \$1.50 each		***—this color \$5.00 per gal.		

ORDER YOUR ADHESIVES HERE

See catalog page E-37 for dozen price, weight, and packing. Order by dozens.

MUCILAGE	21—10¢	41—25¢	61—35¢	71—75¢	81—\$1.25	91—\$4.50
LIQUID PASTE	33—10¢	63—35¢		73—75¢	83—\$1.25	93—\$4.00
SCHOOL PASTE	25—10¢	35—10¢		75—60¢	85—\$1.00	95—\$3.50
PARA-LASTIK	37—15¢	47—25¢	57—25¢	77—\$1.00	87—\$1.50	97—\$5.00

MAIL YOUR ORDER TODAY!

Name of Store

Street Address

City State

Dealer's Signature:

All prices and discounts quoted are subject to change without notice.

FREE DISPLAYS AVAILABLE WITH MDSE. ORDERS

Check — XMAS DISPLAY SKRIP DISPLAY **
 ** With \$25.00 net, freight allowed shipment

WRITE YOUR LEAD ORDER HERE *

* Indicate whether dozens or single tubes wanted.	REGULAR (.046 dia.) Length 1 3/8"		FINELINE (.036 dia.) Length 2 3/4"		SHORT FINELINE (.036 dia.) Length 1 3/8"	
	GRADE	15¢	25¢	15¢	25¢	15¢
3 B Extra Soft						
2 B Very Soft						
B Soft						
HB Med.						
F Firm						
H Hard Med.						
2 H Hard						
3 H Very Hard						
4 H Extra Hard						
INDELIBLE						
RED						
BLUE						
GREEN						

ORDER YOUR ERASERS HERE

QUANTITY	DESCRIPTION	PRICE PER TUBE	PRICE Doz. TUBES
	Fineline "Working Togs" — Propel-Repel-Expel	15¢ 3 per tube	\$1.80
	Fineline "Working Togs"-Clicker	15¢ 6 per tube	\$1.80
	Regular "Balance" Pencils	10¢ 3 per tube	\$1.20
	Regular "Balance" Pencils	15¢ 6 per tube	\$1.80

DISCOUNTS ON SKRIP AND ADHESIVES

Up to \$30 List 40%
 \$30 to \$40 List 40-10%
 \$40 to \$100 List 50%
 \$100 and over List 50-5%

Adhesives may be included with Skrip for the \$40.00 list total to qualify for a 50% discount, but both must be shipped together. SAFETY SKRIP also may be included, but the maximum discount on it is not to exceed 50%. You may deduct freight charges from invoice on order amounting to 100-lbs. or over, or \$20.00 net or over, to any part of the United States when receipted freight bills accompanies remittance. This allowance does not include cartage charges.

DISCOUNTS ON LEADS AND ERASERS

Less than 1 gr. 40%
 1 gr. to 5 gr. 50%
 5 gr. or more 50-10%

8-POINTED, and both regular and short FINELINE leads may be combined to make quantity discount requirements. Erasers when purchased with Sheaffer leads will carry the same discount.

Sec. 562, P. L. & R.
U. S. POSTAGE
PAID
Fort Madison, Iowa
Permit No. 12

Fountain Pen Hospital
601 Kress Bldg.,
Houston, Texas.

SC

**DON'T GET
CAPPED!
SHEAFFER**

RETURN POSTAGE GUARANTEED

W. A. SHEAFFER PEN CO., Fort Madison, Iowa